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Atty. Dkt. No. 040356-0590

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicants: Takeharu KURAMOCHI et al.  
Title: MANUFACTURE OF FUEL CELL  
Appl. No.: 10/581,350  
International Filing Date: 11/2/2004  
371(c) Date: 06/02/06  
Examiner: Angela J. Martin  
Art Unit: 1727  
Confirmation Number: 4987

**AMENDMENT AND REPLY UNDER 37 C.F.R. 1.116**

Mail Stop AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Final Office Action dated December 7, 2010, concerning the above-referenced patent application.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this document.

**Remarks/Arguments** begin on page 7 of this document.

Please amend the application as follows: